

## DONELAN, CLEARY, WOOD &amp; MASER, P C

ATTORNEYS AND COUNSELORS AT LAW

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June 28, 1991

The Honorable Sidney L. Strickland, Jr.  
 Secretary  
 Interstate Commerce Commission  
 Washington, DC 20423

RECORDATION NO. 17161-14

JUN 28 1991 -1 50 PM

INTERSTATE COMMERCE COMMISSION

JUN 28 1991 10 11 AM

Dear Secretary Strickland:

Enclosed for recordation, under the provisions of 49 U.S.C. §11303(a) and the regulations thereunder, are the original and one counterpart of Rail Car Acceptance and Equipment Schedule, dated June 28, 1991, a secondary document, relating to Purchase and Lease Agreement, dated as of December 31, 1990, among Cargill, Incorporated, a Delaware corporation, ("Lessee"), The CIT Group/Equipment Financing, Inc., a New York corporation, ("Lessor") and Helm Financial Corporation, a California corporation ("Seller"), a primary document recorded under Recordation No. 17161.

It is my understanding that the recordation number to be assigned to this new document, as described in the proceeding paragraph, will be: 17161-G.

The names and address of the parties to the document are as follows:

LESSEE:	Cargill, Incorporated P.O. Box 5621 Minneapolis, MN 55440
LESSOR:	The CIT Group/Equipment Financing, Inc. 1400 Renaissance Drive Suite 312 Park Ridge, IL 60068
SELLER:	Helm Financial Corporation One Embarcadero Center San Francisco, CA 94111

A general description of the railroad equipment covered by the enclosed document is attached hereto as Schedule A.

*Cleary, Wood & Maser*

DONELAN, CLEARY, WOOD & MASER, P C  
The Honorable Sidney L. Strickland, Jr.  
June 28, 1991  
Page 2

The undersigned is the attorney-in-fact of Lessee, Lessor and Seller mentioned in the document and has knowledge of the matters set forth therein.

Please return the original of the enclosed document to John K. Maser III, Esquire, Donelan, Cleary, Wood & Maser, P.C., 1275 K Street, N.W., Suite 850, Washington, DC 20005, or to the bearer hereof.

Also enclosed is a remittance in the amount of \$15.00 for the required recording fee.

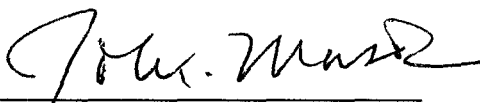
Short summary of the document to appear in the index follows:

**SECONDARY DOCUMENT:**

Rail Car Acceptance and Equipment Schedule, dated June 28, 1991, relating to the Purchase and Lease Agreement, dated as of December 31, 1990, recorded under Recordation No. 17161, among Cargill, Incorporated, ("Lessee"), The CIT Group/Equipment Financing Inc. ("Lessor") and Helm Financial Corporation ("Seller"), relating to 22 rebuilt 100 ton roller bearing 4750 aluminum covered hopper railcars bearing Lessee's Identification Nos. CLSX 108, 115, 118, 127, 206, 213, 216, 220, 221, 222, 224, 226, 232, 235, 238, 245, 248, 251, 255, 260, 419, and 262.

Very truly yours,

CARGILL, INCORPORATED  
THE CIT GROUP/EQUIPMENT  
FINANCING INC.  
HELM FINANCIAL CORPORATION

By   
John K. Maser III  
Attorney-in-Fact

004/FS  
Attachments

Schedule A

Twenty-two (22) rebuilt 100 ton roller bearing 4750 aluminum covered hopper Rail Cars accepted on June 30, 1991.

New Reporting Mark Car <u>Number</u>	<u>Previous Number</u>	Original Reporting Car <u>Number</u>
CLSX 108	SBD 248982	SAL 35037
CLSX 115	SBD 249000	SAL 35055
CLSX 118	CSXT 249010	SAL 35065
CLSX 127	SBD 249046	SAL 35101
CLSX 206	SBD 248766	LN 250024
CLSX 213	SBD 248780	LN 250048
CLSX 216	SBD 248788	LN 250058
CLSX 220	SBD 248804	LN 250084
CLSX 221	SBD 248809	LN 250090
CLSX 222	CSXT 248810	LN 250091
CLSX 224	CSXT 248846	LN 250504
CLSX 226	-	LN 250000
CLSX 232	-	LN 250016
CLSX 235	-	LN 250029
CLSX 238	-	LN 250045
CLSX 245	-	LN 250063
CLSX 248	-	LN 250071
CLSX 251	-	LN 250077
CLSX 255	-	LN 250086
CLSX 260	-	LN 250097
CLSX 419	-	LN 250519
CLSX 262	-	LN 250517

**Interstate Commerce Commission**  
Washington, D.C. 20423

6/28/91

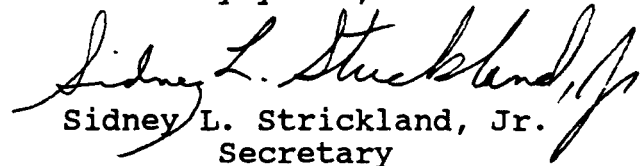
OFFICE OF THE SECRETARY

John K Maser *ZZ*  
Donelan, Cleary & Wood & Maser  
1275 K Street N.W.  
Washington, D.C. 20006

Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303, on 6/28/91 at 1:50pm, and assigned recordation number(s). 17161-G

Sincerely yours,

  
Sidney L. Strickland, Jr.  
Secretary

JUN 28 1991 - 1 50 PM

RAIL CAR ACCEPTANCE AND EQUIPMENT SCHEDULE COMMISSION

Reference is made to a Purchase and Lease Agreement dated as of December 31, 1990 (the "Lease"), among Helm Financial Corporation ("Helm"); Cargill, Incorporated ("Lessee"); and The C.I.T. Group/Equipment Financing, Inc. ("Lessor"). All capitalized terms not defined in this Rail Car Acceptance and Equipment Schedule have the meanings assigned thereto in the Lease.

The Lessee hereby accepts, as of June 30, 1991, the Rail Cars identified on Schedule A hereto in accordance with the terms of the Lease. By accepting hereunder, the Lessee represents that it has inspected such Rail Cars and has found them to be in accordance with the requirements of the Lease.

CARGILL, INCORPORATED

By: David A. Axelson  
David A. Axelson

Its: General Transportation Mgr. - Salt Division

Date: June 28, 1991

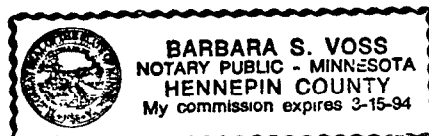
STATE OF MINNESOTA )  
 ) ss.:  
COUNTY OF HENNEPIN )

This instrument was acknowledged before me on this the 28th day of June, 1991 by David A. Axelson the General Transportation Mgr. - Salt Division of Cargill, Incorporated, a Delaware corporation, on behalf of said corporation.

Barbara S. Voss  
Notary Public in and for Hennepin  
County, Minnesota

My Commission Expires:

March 15, 1994



SCHEDULE A

Twenty-two (22) rebuilt 100 ton roller bearing 4750 aluminum covered hopper Rail Cars accepted on June 30, 1991.

New Reporting Mark	Car Number	Original Reporting	Car Number
CLSX	108	SAL	35037
CLSX	115	SAL	35055
CLSX	118	SAL	35065
CLSX	127	SAL	35101
CLSX	206	LN	250024
CLSX	213	LN	250048
CLSX	216	LN	250058
CLSX	220	LN	250084
CLSX	221	LN	250090
CLSX	222	LN	250091
CLSX	224	LN	250504
CLSX	226	LN	250000
CLSX	232	LN	250016
CLSX	235	LN	250029
CLSX	238	LN	250045
CLSX	245	LN	250063
CLSX	248	LN	250071
CLSX	251	LN	250077
CLSX	255	LN	250086
CLSX	260	LN	250097
CLSX	419	LN	250519
CLSX	262	LN	250517

DISTRICT OF COLUMBIA) SS.:

CERTIFICATE OF TRUE COPY

I, John K. Maser III, a member of the Bar of the District of Columbia, do hereby certify that I have compared the attached copy of the document entitled "Rail Car Acceptance and Equipment Schedule" executed by Cargill, Incorporated, as Lessee, with an executed original counterpart thereof and find the said attached copy to be in all respects a true, correct and complete copy of the aforesaid executed original counterpart.

IN WITNESS WHEREOF, the undersigned has hereto affixed his signature this 28th day of June, 1991.

John K. Maser

Subscribed and sworn to before me this 28th day of June, 1991.

Diane G. Handstein  
Notary Public - D.C.

My Commission Expires September 30, 1991